Student Assistant FICA Exemption Questionnaire

Name __________________________________________________ UH ID ________________________

Please answer the following questions for the next academic term until instructed to stop. Turn in this form to your supervisor.

1. Academic Term:  Fall _____  Spring _____  Summer _____
   If summer option selected, please indicate which session(s) you will be attending (check all that apply)
   Both _________  Neither _________  Summer I _________  Summer II _________
   Cross term ________, indicate dates _________ to ___________

2. Will you be a non-resident alien attending the University of Hawaii on an F-1, J-1, M-1 or Q-1 visa performing services in accordance with the primary purpose of the visa’s issuance?
   Yes ______ [stop] (“N”)  No _________ [Continue]

3. Will you be a classified student in a University of Hawaii degree or officially recognized certificate granting program?
   Yes ______ [Continue]  No _________ [Stop] (“K”)

4. Will you be enrolled for at least a half time course load?
   Yes ______ [Stop] (“N”)  No _________ [Continue]

5. If not, are you graduating?
   Yes ______ [Stop] (“N”)  No _________ [Stop] (“K”)

I certify the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

____________________________________________________________ __________________
Student’s Signature        Date
FICA Flowchart

1. Is student a career employee, medical resident, or medical intern?

   Yes

   2. Is the student employee a nonresident alien on a F-1, J-1, M-1, or O-1 status performing services in accordance with the primary purpose of the visa’s issuance?

      No

      3a (Manca Only) Is the student a classified student in a degree or officially recognized certificate granting program?

         Yes

         3. Is the student employee enrolled at least halftime?

             No

             5. Is student enrolled at least halftime in each summer session?

                No

                6. Will the next academic term start within 5 weeks?

                   No

                   7. Is student employee in his or her last semester?

                      Yes

                      8. Wages subject to PTEP Deferred Comp. Retirement Plan

                         No

                         8. Wages exempt from FICA tax.*

                            No

                            7. Is student employee in his or her last semester?

                               Yes

                               9. Wages exempt from FICA tax.*

                                  No

                                  5. Is student enrolled at least halftime in each summer session?

                                     Yes

                                     4. Is employment during spring or fall semester?

                                        Yes

                                        9. Wages exempt from FICA tax.*

                                           No

                                           4. Is employment during spring or fall semester?
2024 Deadlines for changes in FICA codes through “SECE” or by PNF

For All Campuses

- BASIS – ½ time attendance (3 credits or more per session for undergraduate students, 4 credits or more over the entire summer for graduate students). When a student is enrolled on at least a ½ time basis, he/she is exempt from FICA and should be coded as “N”.

- If there is less than 5 weeks between the end of one session / semester and the start of another session / semester, student assistants may remain on “N” code.

- If a student employee qualifies for FICA exemption and one day of the academic term falls within a payroll period, the remainder of the payroll period is also exempt from FICA tax.

- If students attend a special session, check class dates.

- If FICA code is changed to “K”, change back to “N” for any pay period that includes 08/26/24.

### Student Assistants (SECE)

<table>
<thead>
<tr>
<th>Condition / Action</th>
<th>PAY PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>To change the FICA code from &quot;N&quot; to &quot;K&quot;, or from &quot;K&quot; to &quot;N&quot; for the following pay periods:</td>
<td>05/16/24 To 05/31/24</td>
</tr>
<tr>
<td>Input changes to FICA code in SECE by 4:30 pm on:</td>
<td>06/03/24</td>
</tr>
<tr>
<td>On-Line Timesheet Approvals By 11:59 pm on:</td>
<td>06/20/24</td>
</tr>
<tr>
<td>Pay Date is on:</td>
<td>06/20/24</td>
</tr>
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### Graduate Assistants (PNF)

<table>
<thead>
<tr>
<th>Condition / Action</th>
<th>PAY PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td>To change the FICA code from &quot;N&quot; to &quot;K&quot;, or from &quot;K&quot; to &quot;N&quot; for the following pay periods:</td>
<td>05/16/24 To 05/31/24</td>
</tr>
<tr>
<td>ePNF for Graduate Assistants due to Payroll via PeopleSoft by 11:00am on:</td>
<td>05/30/24</td>
</tr>
<tr>
<td>Pay Date is on:</td>
<td>06/20/24</td>
</tr>
</tbody>
</table>